

IT 96-27  
Tax Type: INCOME TAX  
Issue: Federal Change (Individual)

STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
CHICAGO, ILLINOIS

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DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS	)		
	)		
v.	)		
TAXPAYERS	)		No. SSN#
Taxpayers	)		

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RECOMMENDATION FOR DISPOSITION

This cause coming on to be heard as a set matter for Hearing, having been duly convened pursuant to notice, the Department of Revenue having jurisdiction of the parties and subject matter, and the administrative law judge being fully advised in the premises,

IT IS HEREBY FOUND THAT:

1. Pursuant to its grant of authority under the provisions of statute, 35 ILCS 5/904[c], the Illinois Department of Revenue caused to be issued a Notice of Deficiency, on March 20, 1995, based upon information obtained from the Internal Revenue Service, and thereafter served such notice upon the above named taxpayers. The liability established is for Illinois Income Tax for the tax year ended December 31, 1987.

2. Thereafter, a protest was filed by the named taxpayers and received by the Department, and the matter set for hearing.

3. On October 13, 1995 a hearing was held before an administrative law judge for the Illinois Department of Revenue, and a prima facie case was established by the introduction into evidence of the Notice of Deficiency issued by the Department.

4. The taxpayers produced no viable probative evidence to rebut the Department's prima facie case, and the hearing was continued to allow the taxpayer's to locate, and produce, some additional evidence which would assist them in reducing the amount of their liability.

5. On January 19, 1996 the hearing was reconvened before another administrative judge, at which time the taxpayer produced no additional evidence, other than to establish that he had prepared an Illinois 1040, showing a tax liability of \$104.73, and had paid that amount. The taxpayer produced no evidence to establish the basis for the return, and offered nothing in the nature of a W-2 form or other substantiation what-so-ever.

Based upon the foregoing I recommend that the Notice of Deficiency be affirmed as issued, and that a final assessment be issued to include a computation of interest to date.

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Alfred M. Walter  
Administrative Law Judge